

**DEPARTMENT OF STATE REVENUE**

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**LETTER OF FINDINGS NUMBER: 97-0466 MVE**

**Motor Vehicle Excise Tax**

**For Tax Period: 04/30/95 Through 06/30/97**

**NOTICE:** Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Departments official position concerning a specific issue.

**ISSUE**

**I. Motor Vehicle Excise Tax - Imposition**

**Authority:** IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1992 Cadillac.

**STATEMENT OF FACTS**

Taxpayer purchased his 1992 Cadillac in April, 1995, while working in Wisconsin. Taxpayer then titled and registered the vehicle in Wisconsin. Taxpayer maintained his legal residency in Indiana throughout the assessment period and was working for an Indiana company while located in Wisconsin. The Department has assessed the motor vehicle excise tax against the taxpayer. Taxpayer protests this assessment. Additional facts will be provided below, as necessary.

**I. Motor Vehicle Excise Tax - Imposition**

**DISCUSSION**

Taxpayer claims he correctly registered his vehicle in Wisconsin throughout the assessment period as he was living in Wisconsin at the time. Taxpayer states he went to Wisconsin on a temporary basis, but when it became apparent he would be remaining for quite some time concluded that registering his vehicle in Wisconsin was proper.

The Department assessed the motor vehicle excise tax because the taxpayer maintained legal residence in Indiana throughout the assessment period. Taxpayer continued to own his home in Indiana until the summer of 1995 (he took the Indiana renters deduction for 1996 pursuant to I.C. 6-3-2-6), taxpayer voted in Indiana in 1996, taxpayer concedes he was present in Indiana throughout all of 1997, and taxpayer filed full-year resident tax returns in Indiana (and claimed all motor vehicles were registered in Indiana) throughout the assessment period.

Pursuant to IC 9-18-2-1, within sixty days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that will be operated in Indiana. Taxpayer has failed to prove he was not an Indiana resident throughout the assessment period or, alternatively, that he did not operate his vehicle in Indiana throughout the assessment period.

**FINDING**

Taxpayers protest is denied.